



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: August 31, 2000

Ancillary Document being reviewed  
(provide number and title): ETA 269.04.194 Out-Of-State Engineering Firm  
Performing Services In This State Which Are  
Incidental To Those Performed By its Out-of-State  
Office.

Date last Issued: September 23, 1966

This document is being reviewed in conjunction  
with (provide WAC number and title): WAC 458-20-194 Doing business inside  
and outside the state.

Purpose of the document: To educate and inform taxpayers that services  
which are "incidentally rendered" in Washington as  
a part of a business conducted from an out-of-state  
situs are not subject to the excise taxing  
jurisdiction of Washington.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

The information in this excise tax advisory is informative, explaining that services which are "incidentally rendered" in Washington as a part of a business conducted from an out-of-state situs are not subject to the excise taxing jurisdiction of Washington. The department should incorporate this information into Rule 194 when it is next revised and then repeal the ETA.

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_